

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**IN RE:** : **CIVIL ACTION**  
**DEVAL CORPORATION** :  
: **NO. 18-5135**

**ORDER**

**AND NOW**, this 17<sup>th</sup> day of May 2019, upon considering the briefing (ECF Doc. Nos. 7, 9 and 10) on cross-appeals of the Bankruptcy Court's November 15, 2018 Order, and for reasons in the accompanying Memorandum, it is **ORDERED** the United States Bankruptcy Court's November 15, 2018 Order is **AFFIRMED** in all respects.



KEARNEY, J.